

UNITED STATES DISTRICT COURT  
WESTERN DISTRICT OF MICHIGAN  
SOUTHERN DIVISION

UNITED STATES OF AMERICA,

Plaintiff,

No. 1:09CR82-01

v.

Hon. ROBERT HOLMES BELL

NICHOLAS ARTHUR WOODHAMS,

Defendant.

\_\_\_\_\_ /

INSTRUCTIONS TO DEBTOR  
CLERK'S NOTICE OF POST-JUDGMENT GARNISHMENT

NICHOLAS ARTHUR WOODHAMS:

YOU ARE HEREBY NOTIFIED that the State of Michigan income tax refund of Nicholas Arthur Woodhams is being taken by the United States of America which has a Court judgment in case number 1:09CR82-01 in the Western District of Michigan in the sum of \$656,834.85. A balance of \$641,877.56 remains outstanding.

YOU ARE FURTHER NOTIFIED that, unless within twenty (20) days from the date of receipt of the Answer of the Garnishee, you file a written objection to explain why you think these funds or property are exempt from execution under state or federal law and request a hearing<sup>1</sup>, a Court Order will be entered attaching the funds or property and the funds or property will be applied against the judgment owed the United States of America.

Any objection that you file to contest the garnishment must be filed in the office of the Clerk of the United States District Court, Western District of Michigan, at the Gerald R. Ford Federal Building, 110 Michigan Ave., Room 399, Grand Rapids, MI 49503. **THE OBJECTION MUST STATE YOUR REASONS FOR BELIEVING THAT THIS PROPERTY; IS NOT SUBJECT TO ATTACHMENT BY THE UNITED STATES OF AMERICA.** A copy of the objection or other pleading must also be served on: (1) the United States Attorney for the Western District of Michigan, P. O. Box 208, Grand Rapids, MI 49501-0208, and (2) Garnishee, State of Michigan, Michigan Department of Treasury, Third Party Withholding Unit, P.O. Box 30785, Lansing, MI 48909.

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<sup>1</sup>See NOTICE TO DEFENDANT DEBTOR ON HOW TO CLAIM EXEMPTIONS, attached hereto as an Addendum.

If you want a hearing, you must notify the court within 20 days after receipt of the notice. Your request must be in writing. You must either mail it or deliver it in person to the Clerk of the United States District Court at 399 Federal Building, 110 Michigan St., Grand Rapids, MI 49503. You must also send a copy of your request to the United States Attorney at P.O. Box 208, Grand Rapids, MI 49501-0208 so the government will know you want a hearing. The hearing will take place within 5 days after the Clerk receives your request, if you ask for it to take place that quickly, or as soon after that as possible.

At the hearing you may explain to the judge why you think you do not owe the money to the Government. If you do not request a hearing within 20 days of receiving this notice, your property may be applied to the debt you owe the Government.

If you think you live outside the Federal judicial district in which the court is located, you may request, not later than 20 days after you receive this notice, that this proceeding to take your property be transferred by the court to the Federal judicial district in which you reside. You must make your request in writing, and either mail it or deliver it in person to the Clerk of the Court at 399 Federal Building, 110 Michigan St., Grand Rapids, MI 49503. You must also send a copy of your request to the United States Attorney, P.O. Box 208, Grand Rapids, MI 49501-0208, so the Government will know you want the proceeding to be transferred.

Be sure to keep a copy of this notice for your own records. If you have any questions about your rights or about this procedure, you should contact a lawyer, an office of public legal assistance, or the clerk of the court. The clerk is not permitted to give legal advice, but can refer you to other sources of information.

TRACEY CORDES, Clerk  
U.S. District Court  
Western District of Michigan

Dated: \_\_\_\_\_

By \_\_\_\_\_  
Deputy Clerk

**ADDENDUM**

**NOTICE TO DEFENDANT DEBTOR ON  
HOW TO CLAIM EXEMPTIONS**

The above referenced post-judgment process has been issued on request of the United States of America.

The law provides that certain property and wages cannot be taken. Such property is said to be exempted. This Notice lists the exemptions under federal law and your state law. There is no exemption solely because you are having difficulty paying your debts.

If you claim an exemption, you should (i) fill out the claim for exemption form and (ii) deliver or mail the form to the clerk's office of this court and counsel for the United States.

If the United States of America as creditor is asking that your wages be withheld, the method of computing the amount of wages which are exempt from garnishment by law is indicated on the Claim for Exemption Form which is attached. You do not need to file a claim for exemption to receive this exemption, but if you believe the wrong amount is being withheld, you may file a claim for exemption.

The Defendant-Debtor or the United States, by application to this court, may request a hearing on the applicability of any exemption claimed by the Defendant-Debtor. If you request a hearing, you should come to court ready to explain why your property is exempted, and you should bring any documents which may help you prove your case. Unless it is reasonably evident that the exemption applies, the Defendant-Debtor shall bear the burden of persuasion.

It may be helpful to you to seek the advice of an attorney in this matter.

**CLAIM FOR EXEMPTION FORM**  
**EXEMPTIONS UNDER FEDERAL LAW (18 U.S.C. § 3613)**

I claim that the exemption(s) from the levy which are checked below apply in this case:

- \_\_\_\_\_ 1. Wearing apparel and school books. -- Such items of wearing apparel and such school books as are necessary for the debtor or for a member of his family.
- \_\_\_\_\_ 2. Fuel, provisions, furniture, and personal effects. --So much of the fuel, provisions, furniture, and personal effects in the debtor's household, and of the arms for personal use, livestock, and poultry of the debtor, as does not exceed \$2,500 in value.
- \_\_\_\_\_ 3. Books and tools of a trade, business, or profession. --So many of the books, and tools necessary for the trade, business, or profession of the debtor as do not exceed in the aggregate \$1,250 in value.
- \_\_\_\_\_ 4. Unemployment benefits. --Any amount payable to an individual with respect to his unemployment (including any portion thereof payable with respect to dependents) under an unemployment compensation law of the United States, of any State, or of the District of Columbia or of the Commonwealth of Puerto Rico.
- \_\_\_\_\_ 5. Undelivered mail. --Mail, addressed to any person, which has not been delivered to the addressee.
- \_\_\_\_\_ 6. Certain annuity and pension payments. --Annuity or pension payments under the Railroad retirement Act, benefits under the Railroad Unemployment Insurance Act, special pension payments received by a person whose name has been entered on the Army, Navy, Air Force, and Coast Guard Medal of Honor roll (38 U.S.C.1562), and annuities based on retired or retainer pay under Chapter 73 of Title 10 of United States Code.
- \_\_\_\_\_ 7. Workmen's Compensation. --Any amount payable with respect to compensation (including any portion thereof payable with respect to dependents) under a workmen's compensation law of the United States, any State, the District of Columbia, or the Commonwealth of Puerto Rico.
- \_\_\_\_\_ 8. Judgments for support of minor children. --If the debtor is required by judgment of a court of competent jurisdiction, entered prior to the date of levy, to contribute to the support of his minor children, so much of his salary, wages or other income as is necessary to comply with such judgment.

\_\_\_\_\_ 9. Certain service-connected disability payments. --Any amount payable to an individual as a service-connected (within the meaning of section 101(16) of Title 38, United States Code) disability benefit under --(A) subchapter II, III, IV, V, or VI of Chapter 11 of such Title 38 or (B) Chapter 13, 21, 23, 31, 32, 34, 35, 37, or 39 of such Title 38.

\_\_\_\_\_ 10. Assistance under Job Training Partnership Act. --Any amount payable to a participant under the Job Training Partnership Act (29 U.S.C. 1501 et seq.) from funds appropriated pursuant to such Act.

The statements made in this claim of settlement to exemptions and request for hearing as to exemption entitlement and fair market value of the property designated are made and declared under penalty of perjury that they are true and correct.

\_\_\_\_\_ I hereby request a court hearing to decide the validity of my claims. Notice of the hearing should be given to me by mail at:

( \_\_\_\_\_ ) or telephonically at ( \_\_\_\_\_ )  
Address Phone No.

\_\_\_\_\_  
Debtor's printed or typed name

\_\_\_\_\_  
Signature of Debtor

\_\_\_\_\_  
Date